

CHANGES WITHOUT REGULATORY EFFECT UNDER CALIFORNIA CODE OF REGULATIONS, TITLE 1, SECTION 100

Statement of Explanation

Title 18. Public Revenues Regulation 3301, *Records*

A. Factual Basis

Chapter 8.3 (commencing with section 3301) of division 2 of title 18 of the California Code of Regulations (chapter 8.3) contains regulations that implement, interpret, or make specific the provisions of the Integrated Waste Management Fee Law (Law) (part 23 (commencing with section 45001) of division 2 of the Revenue and Taxation Code), pursuant to which the State Board of Equalization (BOE) administers the solid waste disposal fee imposed under section 48000 of the Public Resources Code. The BOE hereby proposes to change Regulation 3301, *Records*, of chapter 8.3 under California Code of Regulations, title 1, section (Rule) 100 to update the manner in which the BOE refers to persons that are liable for payment of the solid waste disposal fee in the regulation.

The Law was enacted in 1987 (Assem. Bill No. 2448, (Stats. 1987, ch. 1319)). Section 45009 of the Law defines the two-word term “fee payer” to mean “any person who is liable for the fee imposed pursuant to Section 48000 of the Public Resources Code and the two-word term “fee payer” is used throughout the Law. As a result, when the BOE adopted Regulation 3301 on February 5, 2003, the same two-word form of the term, “fee payer,” was used. However, since the adoption of Regulation 3301, the BOE has stopped using the two-word term “fee payer” to refer to a person that is liable for the payment of a BOE-administered fee in its forms and publications, and the BOE has adopted a uniform policy requiring its staff to use the single word “feepayer” in place of the two-word term “fee payer.” (See the direction regarding the word “feepayer” in the BOE Style A-Z section of BOE Publication 384, “A Style Guide for BOE Forms and Publications” (May 2011), Introduction and page 3 from the BOE’s internal website, attached.) Therefore, the BOE now proposes to change Regulation 3301 in order to replace the two-word terms “fee payer” and “fee payers” with the single-word terms “feepayer” and “feepayers,” respectively, under Rule 100, in order to make the use of the terms in the BOE’s regulation consistent with the use of the terms in all of the BOE’s forms and publications.

B. Proposed Changes

Rule 100 Changes to Regulation 3301, *Records*

Rule 100 changes are proposed to replace the term “fee payer” with “feepayer” in the first and second sentences of subdivision (a) and the second sentence of subdivision (b) of Regulation 3301, and to replace the term “fee payers” with “feepayers” in the first sentence of subdivision (b) of Regulation 3301, to update the form of the terms.

The foregoing changes are appropriate for processing under Rule 100 because they are changes without regulatory effect and do not materially alter any requirement, right, responsibility, condition, prescription, or other regulatory element of any California Code of Regulations provision. Furthermore, these changes are necessary to make the use of the relevant terms in the BOE's regulation consistent with the use of the same terms in all of the BOE's forms and publications.

PROPOSED CHANGES

Change Regulation 3301 (Records) to read as follows:

Regulation 3301. Records.

(a) General. A ~~feepayer~~fee payer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901. Notwithstanding the record keeping requirements of the Department of Resources Recycling and Recovery set forth at California Code of Regulations, Title 14, Section 17414, for fee collection purpose the ~~feepayer~~fee payer shall retain and preserve records for a period of not less than four years except as provided in Section 4901.

(b) Specific Applications. In addition to the record keeping requirements set forth in subdivision (a), ~~feepayers~~fee payers shall comply with the following requirements. A ~~feepayer~~fee payer shall keep complete records, including but not limited to:

(1) . . . (unchanged).

(2) . . . (unchanged).

(3) . . . (unchanged).

Note: Authority cited: Section 45851, Revenue and Taxation Code. Reference: Section 45852, Revenue and Taxation Code.